IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

CUSTOMS APPLICATION NO.7 OF 2001

The Commissioner of Customs (Imp.).. Applicant.
V/s.
M/s.Auto World & Others .. Respondents.

Mr.H.V. Mehta with Mr.S.S.Pakale for the applicant.
Mr.S.A. Kantawala i/b. Kantawala & Co. for the respondents.

CORAM : S. RADHAKRISHNAN &
J.P. DEVADHAR, JJ.

DATED : 19TH JANUARY, 2005.

P.C. :

1. Heard learned counsel for the petitioner and the learned counsel for the respondents. Perused the order of the CEGAT dated 18th July, 2000.

2. The issue involved in this application is only with regard to the finding of fact recorded by the Commissioner of Customs (Appeals) reducing the fine and penalty which has been upheld by the CEGAT which is only a confirmation of finding of fact and the application does not involve any substantial question of law.

3. The Customs Application is dismissed.

(S. RADHAKRISHNAN, J.)

(J.P. DEVADHAR, J.)